

**RESOLUTION FOR ADOPTING MUNICIPAL EMPLOYEES'
RETIREMENT SYSTEM OF MICHIGAN DEFINED BENEFIT PROGRAMS
(OTHER THAN DB COMPONENT OF HYBRID PROGRAM)**

The Board of Commissioners of the County of Calhoun,
(Governing body) (Participating entity)
whose fiscal year is (month and day) January 1 to December 31, desires to make
available to its eligible employees (as defined below) benefits provided by the Municipal
Employees' Retirement System of Michigan (MERS), as authorized by 1996 PA 220. Benefits
available are those provided under the Plan Document of 1996.

IT IS RESOLVED that pursuant to the Initial Actuarial Valuation dated
n/a, by MERS' actuary, MERS benefits stated in Section 1 below
are to be provided to the following employee division (e.g., general, police and fire, DPW, union,
non-union): Sheriff Dept. Supervisors and Elected/Appointed after 12/31/12 previously in this div.
(Separate resolutions are required for each division)

**Please note: If no Initial Valuation has been done by MERS' actuary on the specific benefit
program (or combination of programs) selected below; or the Initial Valuation is more than
one (1) year old at the time MERS' coverage becomes effective as provided under Section 4 of
this Resolution; then, per Retirement Board requirements, this Resolution will not be
implemented until a current actuarial valuation is done by MERS' actuary and necessary
supporting contribution rates certified.**

1. Benefit programs/formulae (e.g., B-2 / DROP+ / F55 / V-8 / FAC 3 / E-2) selected
are:
B-4, F-50, 25 YR Rider, FAC-3, Act 88, Vesting 10 (SAME AS CURRENT)
(If other than standard MERS' retirement benefits, supporting collective bargaining agreement to accompany this Resolution)
2. The required employee contribution is 12%. (May be any percentage in
hundredths of a percent, not to exceed ten [10] percent, unless higher rate is
established by collective bargaining agreement accompanying this Resolution.)
- 3.1 Prior service credit with this municipality/court rendered previously by each covered
employee in the division is subject to and shall be credited as provided under Section
2C(3) of the MERS Plan Document and Restated Initial Actuarial Valuation and
Supplemental Valuation Procedure ^(Form 06) (as approved by the Retirement Board),
whose respective terms are incorporated by reference.

Choose only one:

- A. ☒ All prior service from date of hire.
- B. ☐ Portion of prior service (actual service up to _____ years); or _____%.
- C. ☐ Prior service proportional to assets transferred.
- D. ☐ No prior service (if D selected, go to Section 4).

- 3.2 The Initial Valuation discloses the actuarial reduction in the employer's future contribution rate that will occur where assets of a preceding qualified plan (whether defined benefit or defined contribution plan) and/or other source are transferred to MERS.
- 3.3 In all asset transfers, the employer shall furnish MERS with all necessary and specific information required by MERS on the allocation of employer and employee contributions and investment earnings, along with taxable and nontaxable status on the employee contribution portion.
4. The effective date of this Resolution for making deductions for the employee contributions specified above, and for the payment of necessary employer contributions to MERS, as required in the Plan Document, shall be the same date that MERS' coverage begins, which is January 1, 2010.
5. For municipalities, Plan Section 41 requires adoption by affirmative vote of a majority of the governing body; for courts, see Plan Section 41A. A complete copy of the fully executed collective bargaining agreement (if applicable), and certified copy of the complete official minutes or other official authorizing action for the open meeting at which this resolution was adopted must be forwarded to MERS with this resolution.

Certified this _____ day of _____, _____.

By: _____ Title: _____

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(If other than standard MERS' retirement benefits, supporting collective bargaining agreement to accompany this Resolution)
2. The required employee contribution is 12.59 varies %. (May be any percentage in
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- 3.1 Prior service credit with this municipality/court rendered previously by each covered
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Certified this _____ day of _____, _____.

By: _____ Title: _____

**CALHOUN COUNTY SHERIFF DEPARTMENT
SUPERVISORY UNIT
AND
COMMAND OFFICERS ASSOCIATION OF MICHIGAN**

MEMORANDUM OF AGREEMENT

The parties agree that, as consideration for the 2010-2012 Agreement, the Employer will, if legally possible, amend its MERS participation agreement(s) to allow any member of the Supervisory bargaining unit who is elected or appointed to Sheriff, Undersheriff, Chief Deputy or other non-bargaining unit position in the Calhoun County Sheriff's Department to continue to participate in the same MERS plan and group as immediately prior to such election or appointment.

The parties further agree that, if the County adopts a voluntary retirement/ resignation plan for any other County bargaining unit, it may offer the same voluntary plan to the Supervisory bargaining unit.

FOR THE EMPLOYER:

Allen L. Byam 8-19-10
Date

Kim Archambault 2/24/10
Date

[Signature] 9/1/10
Date

FOR THE UNION:

[Signature] 8-2-10
Date

Barry Wazl 7/27/12
Date

[Signature] COAM
Date